

What is claimed is:

1. A nail polishing stand and storage cabinet, comprising:
 - a base;
 - a hand rest rotatably coupled to said base; and
 - a cover hingedly coupled to said base.
2. A nail polishing stand and storage cabinet according to claim 1, wherein:
 - said hand rest is substantially semispherical with five spaced apart grooves.
3. A nail polishing stand and storage cabinet according to claim 1, wherein:
 - said hand rest is rotatable and includes means for releasably locking said hand rest in a plurality of fixed positions relative to said base.
4. A nail polishing stand and storage cabinet according to claim 1, wherein:
 - said cover is configured to function as a soaking tray.
5. A nail polishing stand and storage cabinet according to claim 4, wherein:
 - said cover is removable from said base.
6. A nail polishing stand and storage cabinet, comprising:
 - a base having a storage compartment; and
 - a hand rest rotatably coupled to said base.

7. A nail polishing stand and storage cabinet according to claim 6, wherein:
said hand rest has five spaced apart grooves.
8. A nail polishing stand and storage cabinet according to claim 6, wherein:
said hand rest is substantially dome shaped.
9. A nail polishing stand and storage cabinet according to claim 6, wherein:
said hand rest is rotatable and includes means for releasably locking said hand rest in a plurality of fixed positions relative to said base.
10. A nail polishing stand and storage cabinet, comprising:
a base having a storage compartment;
a hand rest coupled to said base; and
a cover coupled to said base, wherein
said cover is configured to function as a soaking tray.
11. A nail polishing stand and storage cabinet according to claim 10, wherein:
said cover is removably coupled to said base.
12. A nail polishing stand and storage cabinet according to claim 10, wherein:
said cover is hingedly coupled to said base.

13. A nail polishing stand and storage cabinet, comprising:
- a base having a storage compartment; and
 - a hand rest coupled to said base, wherein
- said hand rest is substantially dome shaped with a plurality of spaced apart grooves.
14. A nail polishing stand and storage cabinet according to claim 13, wherein:
- said hand rest has five spaced apart grooves.
15. A nail polishing stand and storage cabinet according to claim 13, wherein:
- said hand rest is rotatably coupled to said base.
16. A nail polishing stand and storage cabinet according to claim 15, wherein:
- said hand rest and includes means for releasably locking said hand rest in a plurality of fixed positions relative to said base.
17. A nail polishing stand and storage cabinet according to claim 13, wherein said base has at least one drawer for receiving manicuring accessories.

18. A nail polishing stand and storage cabinet according to claim 16, wherein said dome-shaped hand rest and said base each have a plurality of opposing, normally intermeshing teeth and wherein said hand rest is mounted on said base in a spring-loaded manner, to permit, via depression of said hand rest, disengagement of said teeth and, in turn, rotation of said hand rest to a different rotatable position.

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